-

-

-

HON'BLE SRI JUSTICE D.S.R. VARMA

-

AND

-

HON'BLE SRI JUSTICE V. ESWARAIAH

-

W.P.NO. 641 OF 2006

-

ORAL ORDER:

(per the Hon'ble Sri Justice D.S.R. VARMA)

Heard both sides and at their request, this matter is taken up for disposal at the stage of admission.

The grievance of the petitioner is that the impugned order of assessment-dated 11.11.2005 as well as Form B-3 notice dated 2.12.2005, issued by the respondents were contrary to the principles of natural justice.

The said averment appears to be correct from a bare perusal of the impugned order. However, we are not inclined to make any further comments on merits either.

Only on the mere question of violation of principles of natural justice, we feel it expedient to dispose of the Writ Petition with a direction to the respondents to treat the impugned order dated 11.11.2005 as a show cause notice and permit the writ petitioner to offer his objections/explanations with relevant material if any, on or before 1st February 2006, and pass appropriate orders in accordance with law. It is further clarified that in view of this order, there is no need to issue any further notice to the Writ Petitioner. No order as to costs.

_____ D.S.R.VARMA, J

_____ V. ESWARAIAH, J

Dated: 10.01.2006

Ka/lur